



State of Louisiana
 Department of Revenue
 Taxpayer Services Division
 Excise Taxes Section
 P.O. Box 3863
 Baton Rouge, LA 70821
 (225) 219-7656
 (225) 219-2114 (TDD)

Social Security Number _____

Name _____

Address _____

Taxable Period _____

Consumer Excise Tax Return

Mail this return and payment to the address listed above.
DO NOT SEND CASH.

Consumer Excise Tax Notice to Taxpayers

Louisiana Alcoholic Beverage and Tobacco Tax laws levy an excise tax on all alcoholic beverages and tobacco products sold or consumed in Louisiana. If you purchased alcohol or tobacco products for personal consumption from out-of-state companies via means such as mail order, catalogs, the Internet, and were not properly charged Louisiana excise taxes, you are required to file and pay the tax directly to the Department of Revenue. Use the form below to report any taxable purchases made from companies that did not collect Louisiana excise taxes.

| | A | B | C | D | E |
|--|------------------|--------------------|---|---|---|
| Schedule A - Alcoholic Beverages | Beer (Ounces) | Liquor (Liters) | Wine More than 24% Alcohol by Volume and Sparkling Wines (Liters) | Wine between 14% - 24% Alcohol by Volume (Liters) | Wine 14% & Under Alcohol (Liters) |
| 1. Total ounces or liters purchased | | | | | |
| 2. Amount subject to tax (Divide Line 1 by 3968.) | | | | | |
| 3. Tax Rate | \$10 | \$.66 | \$.42 | \$.06 | \$.03 |
| 4. Tax (See instructions.) | | | | | |
| 5. Parish / Municipality Tax (Multiply Line 2 by \$1.50.) | | | | | |
| 6. Amount Due (Add Lines 4 and 5.) | | | | | |
| 7. Total Alcoholic Beverages Tax (Add Line 6 of Columns A through E.) | | | | | |

| | A | B | C | D | E |
|---|------------|--|---|--------------------|----------------------|
| Schedule B - Tobacco Products | Cigarettes | Cigars (over \$120 per 1,000 cigars) | Cigars (up to \$120 per 1,000 cigars) | Smoking Tobacco | Smokeless Tobacco |
| 1. Cigarettes Sticks Purchased | | | | | |
| 2. Invoice Price | | | | | |
| 3. Tax Rate | \$.012 | \$.20 | \$.08 | \$.33 | \$.20 |
| 4. Tax (Line 1 x 3 or Line 2 x 3) | | | | | |
| 5. Total Tobacco Products Tax (Add Line 4 of Columns A through E.) | | | | | |

Total Taxes Due (Add Schedule A, Line 7 and Schedule B, Line 5.) \$ _____

Mail this return to the post office box listed above.

Under the penalties of perjury, I declare that I have examined this return, including all accompanying documents, and to the best of my knowledge and belief, it is true, correct, and complete.

 Signature

 Date

Instructions for Consumer Excise Tax Return

Schedule A - Alcoholic Beverages

Line 1. Enter the volume of alcoholic beverages purchased. For beverages of low alcoholic content (beer), the volume should be presented in ounces in Column A. For beverages of high alcoholic content, the volume should be presented in liters in Column B through Column E.

Line 2. Convert ounces of beverages of low alcoholic content reported on Line 1, Column A to 31 gallon barrels. Divide Line 1, Column A by 3968.

Line 4. Compute state tax due. Multiply Line 2, Column A by the tax rate shown on Line 3. Multiply Line 1, Column B through Column E by the tax rates shown on Line 3.

Definitions:

“Beverages of low alcoholic content” means alcoholic beverages containing not more than six percent alcohol by volume.

“Beverages of high alcoholic content” means alcoholic beverages containing more than six percent alcohol by volume.

PART III. GALLONAGE TAX

R.S. 26:341 – Tax on beverages of high and low alcoholic content; importers of wine

A. The following excise or license taxes are levied on all beverages of high alcoholic content handled in Louisiana:

- (1) Liquors; at the rate of sixty-six cents per liter.
- (2) Sparkling wines; forty-two cents per liter.
- (3) Still wines:
 - (a) Of an alcoholic content of not more than fourteen percent by volume—at the rate of three cents per liter.
 - (b) Of an alcoholic content of more than fourteen percent by volume but no more than twenty-four percent by volume—at the rate of six cents per liter.
 - (c) Of an alcoholic content of more than twenty-four percent by volume—at the rate of forty-two cents per liter.
- (4) Malt beverages; at the rate of ten dollars per barrel containing not more than thirty-one standard gallons and at a like rate for fractional parts of a barrel.
- (5) Native wines; at the rate of six cents per liter if the alcohol content is greater than fourteen percent by volume but does not exceed twenty-four percent by volume, and three cents per liter if the alcohol content does not exceed fourteen percent by volume. However, this tax shall not be assessed upon native wines dispensed, as free samples in quantities of not more than six ounces, in the tasting room of a native winery.

R.S. 26:342. Tax on beverages of low alcoholic content

There is levied and imposed on all beverages of low alcoholic content handled in Louisiana an excise tax of ten dollars per barrel containing not more than thirty-one gallons, and at a like rate for fractional parts of a barrel.

Schedule B - Tobacco Products

Line 1. Enter the number of cigarettes purchased in Column A.

Line 2. Enter the invoice price of cigars, smoking tobacco and smokeless tobacco in Column B through Column E.

Line 4. Multiply amounts on Line 1 and Line 2 by the tax rates shown on Line 3.

Definitions:

“Cigars” includes any roll of tobacco for smoking, irrespective of size or shape, and irrespective of the tobacco being flavored, adulterated or mixed with any other ingredients, where such roll has a wrapper made chiefly of tobacco.

“Cigarette” includes any roll for smoking made wholly or in part of tobacco, irrespective of size or shape and irrespective of the tobacco being flavored, adulterated or mixed with any other ingredient, where such roll has a wrapper or cover made of paper, or any other material except where such wrapper is wholly or in greater part made of tobacco.

R.S. 47: 841 – Imposition of tax

There is hereby levied a tax upon the sale, use, consumption, handling, or distribution of all cigars, cigarettes, and smoking and smokeless tobacco, as defined herein, within the state of Louisiana, according to the classification and rates hereinafter set forth:

A. Cigars.

- (1) Upon cigars invoiced by the manufacturer at one hundred twenty dollars per thousand or less a tax of eight percent of the invoice price as defined in this Chapter.
- (2) Upon cigars invoiced by the manufacturer at more than one hundred twenty dollars per thousand a tax of twenty percent of the invoice price as defined in this Chapter.

B. Cigarettes.

- (1) Upon cigarettes, a tax of sixteen twentieths of one cent per cigarette as defined in this Chapter.
- (2) In addition to the tax levied in Paragraph (1) of this Subsection there is hereby levied an additional tax of four twentieths of one cent per cigarette.
- (3) In addition to the tax levied in Paragraphs (1) and (2) of this Subsection, there is hereby levied an additional tax of four-twentieths of one cent per cigarette.

C. Smoking Tobacco. Upon smoking tobacco, a tax of thirty-three percent of the invoice price as defined in this Chapter.

D. Rules and regulations. The collector shall adopt and promulgate rules and regulations, which shall have the effect of law, for the administration and enforcement of the provisions of this section, with specific authority as to the filing of inventory report and payment of additional taxes due. He also may adopt and promulgate rules and regulations establishing or requiring the establishing of an inventory where the dealer fails to timely declare and file the inventory with the collector on the specified date, and for the revaluation of tax stamps in possession of the dealer.

E. Smokeless tobacco. Upon smokeless tobacco, a tax of twenty percent of the invoice price as defined in this Chapter.